

2023 County Just, Assessed, & Taxable Value

Just Value \$4.875 trillion (100%)

Assessment Differential, Exceptions

Save Our Homes Differential	\$892.55 billion
10% Non-Homestead Assessment Increase Cap	\$366.19 billion
Agricultural Classification	\$82.75 billion
Pollution Control Devices	\$6.54 billion
Conservation Lands	\$0.09 billion
Working Waterfronts	\$0.36 billion
Others	\$0.00 billion
Subtotal	\$1,348.48 billion

Assessed Value \$3.527 trillion (72.3%)

Exemptions

\$25K Homestead (193.031(1)(a), F.S.).....	\$124.75 billion
Additional \$25K Homestead (193.031(1)(b), F.S.).....	\$111.92 billion
\$25K Tangible Personal Property	\$7.94 billion
Governmental Property	\$211.15 billion
Institutional Property	\$103.92 billion
Addl.Senior / Age 65 & 25yr Res	\$8.95 billion
Disability / Disabled Veterans	\$27.55 billion
Land Dedicated for Conservation	\$0.44 billion
Others	\$7.72 billion
Subtotal	\$604.34 billion

Taxable Value

\$2.923 trillion (82.9%*)

* Assessed vs. Taxable Value

The Formula for Determining Taxable Value

Just Value (Market Value)

- **Assessment Differential**
(e.g. Save Our Homes)

Assessed Value

- **Exemptions (e.g. Homestead)**

Taxable Value

Source: Property Tax Oversight, Florida Department of Revenue (November 2023).